

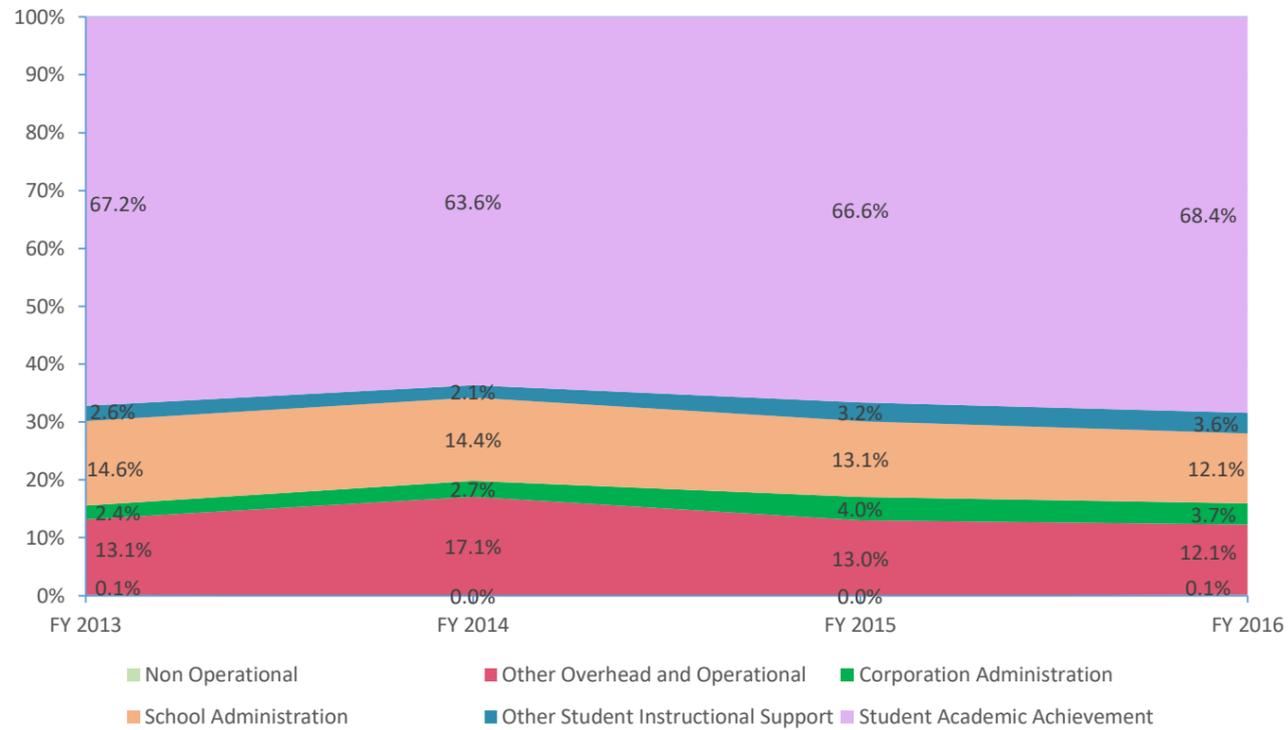
School Corporation Expenditures by Account
Biannual Financial Report Data
Rural Community Schools Inc (9465)

Instructional Expenditures												
Expenditure Type	FY 2006 ¹		FY 2009 ²		FY 2013		FY 2014		FY 2015		FY 2016	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Student Academic Achievement	\$627,803	69.6%	\$547,463	56.5%	\$797,854	67.2%	\$763,565	63.6%	\$811,176	66.6%	\$952,814	68.4%
Student Instructional Support	\$154,152	17.1%	\$217,387	22.4%	\$204,742	17.2%	\$198,447	16.5%	\$198,995	16.3%	\$218,065	15.7%
Total	\$781,955	86.7%	\$764,850	78.9%	\$1,002,596	84.4%	\$962,012	80.2%	\$1,010,171	83.0%	\$1,170,879	84.1%

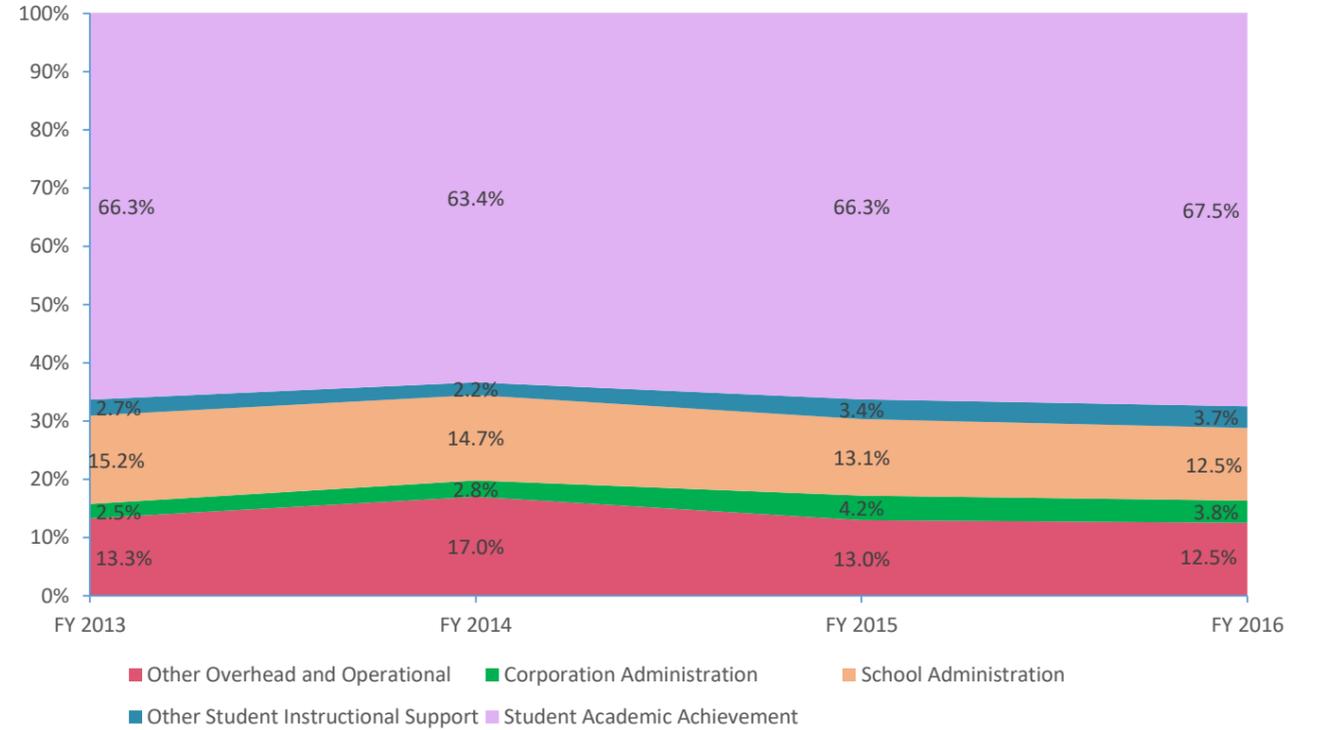
Non Instructional Expenditures												
Expenditure Type	FY 2006 ¹		FY 2009 ²		FY 2013		FY 2014		FY 2015		FY 2016	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Overhead and Operational	\$116,502	12.9%	\$194,953	20.1%	\$183,511	15.5%	\$237,836	19.8%	\$207,588	17.0%	\$220,202	15.8%
Non Operational	\$3,957	0.4%	\$9,768	1.0%	\$1,229	0.1%	\$0	0.0%	\$0	0.0%	\$1,802	0.1%
Not Categorized	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%
Total	\$120,459	13.3%	\$204,720	21.1%	\$184,740	15.6%	\$237,836	19.8%	\$207,588	17.0%	\$222,004	15.9%

Grand Total	\$902,414	\$969,570	\$1,187,336	\$1,199,848	\$1,217,760	\$1,392,883
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All Expenditures



Operational Expenditures Only³



Note 1: FY 2006 is included per IC 20-42.5-3-5. The Prorated by Fund accounts are included in the appropriate expenditure category.

Note 2: FY 2009 is included because it is the first year that the State Board of Accounts used the Accounting and Financial Regulatory Reporting Manual that is currently in place.

Note 3: Operational expenditures exclude: Non Operational expenditure type, Property object codes, and Adult/Continuing Education accounts.

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Account							Percent Change		
	FY 2006	FY 2009	FY 2015	FY 2016	2006 to 2016	2009 to 2016	2015 to 2016		
Student Academic Achievement									
11050	Regular Programs	Full Day Kindergarten	\$6,912	\$28,042	\$35,195	\$11,158	61.4%	-60.2%	-68.3%
11100	Regular Programs	Elementary	\$398,872	\$483,347	\$704,826	\$846,738	112.3%	75.2%	20.1%
11910	Regular Programs	Other Regular Programs - Competency Testing	\$0	\$925	\$0	\$0	NA	-100.0%	NA
12310	Special Programs	Physical Impairment - Orthopedic Impairment	\$0	\$750	\$0	\$0	NA	-100.0%	NA
12320	Special Programs	Physical Impairment - Multiple Disabilities	\$0	\$8,416	\$28,401	\$69,095	NA	721.0%	143.3%
12610	Special Programs	Learning Disability	\$45,815	\$17,479	\$27,840	\$0	-100.0%	-100.0%	-100.0%
12900	Special Programs	Other Special Programs	\$3,941	\$0	\$0	\$0	-100.0%	NA	NA
16100	Remediation	Remediation Testing	\$2,501	\$1,436	\$900	\$0	-100.0%	-100.0%	-100.0%
16200	Remediation	Preventive Remediation	\$612	\$0	\$588	\$2,000	226.8%	NA	240.0%
22120	Instruction	Imp. of Instruction - Instruction and Curriculum Dev.	\$7,587	\$0	\$0	\$0	-100.0%	NA	NA
22130	Instruction	Imp. of Instruction - Instructional Staff Training	\$75	\$6,873	\$4,701	\$9,697	12828.8%	41.1%	106.3%
22210	Instruction	Library/Media Services - Service Area Direction	\$7,672	\$0	\$0	\$0	-100.0%	NA	NA
22220	Instruction	Library/Media Services - School Library	\$121	\$196	\$211	\$650	435.3%	232.5%	208.3%
22360	Instruction	Instruc. Related Tech. - Network Support	\$6,079	\$0	\$8,515	\$13,476	121.7%	NA	58.3%
25520	Central Services	Textbks. for Rent/Resale - Textbks., Workbooks, & Repairs	\$29,243	\$0	\$0	\$0	-100.0%	NA	NA
26497	Category not Specified	Teachers Retir. Fund - 07 Acct. Code	\$24,008	\$0	\$0	\$0	-100.0%	NA	NA
Student Academic Achievement Total			\$533,437	\$547,463	\$811,176	\$952,814	78.6%	74.0%	17.5%
Student Instructional Support									
21220	Students	Guidance Services - Counseling Services	\$0	\$0	\$10,087	\$16,835	NA	NA	66.9%
21420	Students	Psychological Services - Psychological Testing	\$0	\$0	\$13,645	\$9,845	NA	NA	-27.8%
21520	Students	Speech Path. & Audio. Serv. - Speech Pathology Services	\$0	\$0	\$8,807	\$10,400	NA	NA	18.1%
21620	Students	Occ. Therapy Related Services - Occ. Therapy Services	\$0	\$0	\$6,455	\$12,090	NA	NA	87.3%
21720	Students	Physical Therapy Services - Physical Therapy Services	\$0	\$0	\$485	\$665	NA	NA	37.1%
24100	School Administration	Office of The Principal	\$129,494	\$217,387	\$159,516	\$168,230	29.9%	-22.6%	5.5%
Student Instructional Support Total			\$129,494	\$217,387	\$198,995	\$218,065	68.4%	0.3%	9.6%
Overhead and Operational									
23150	General Administration	Board of Education - Legal Services	\$30,255	\$2,600	\$0	\$789	-97.4%	-69.7%	NA
23160	General Administration	Board of Education - Promotion Expenses	\$2,337	\$483	\$697	\$503	-78.5%	4.0%	-27.8%
23190	General Administration	Board of Education - Other Governing Body Services	\$19,395	\$26,733	\$20,579	\$21,644	11.6%	-19.0%	5.2%
25130	Central Services	Fiscal Services - Budgeting	\$760	\$0	\$0	\$0	-100.0%	NA	NA
25150	Central Services	Fiscal Services - Payroll Services	\$2,751	\$39,776	\$5,901	\$5,251	90.9%	-86.8%	-11.0%
25160	Central Services	Fiscal Services - Financial Accounting	\$250	\$3,350	\$1,061	\$1,257	402.9%	-62.5%	18.4%
25170	Central Services	Fiscal Services - Internal Auditing	\$1,337	\$0	\$0	\$0	-100.0%	NA	NA
25191	Central Services	Fiscal Services - Other - Refund of Revenue	\$0	\$627	\$1,733	\$1,522	NA	142.9%	-12.1%
25195	Central Services	Fiscal Services - Other - Bank Account Service Charge	\$95	\$49	\$285	\$225	137.9%	360.1%	-20.8%
25199	Central Services	Fiscal Services - Other - Other	\$0	\$0	\$18,788	\$19,830	NA	NA	5.5%
25860	Central Services	Admin. Tech. Services - Hardware Maintenance And Support	\$0	\$0	\$48	\$0	NA	NA	-100.0%
25940	Central Services	Other Supp. Serv. Cent. Serv. - Settlements	\$0	\$10,313	\$0	\$0	NA	-100.0%	NA
26200	Operation and Maintenance of Plant Services	Maintenance of Buildings	\$51,755	\$66,938	\$60,404	\$76,481	47.8%	14.3%	26.6%
27100	Student Transportation	Vehicle Operation	\$0	\$0	\$23,285	\$20,904	NA	NA	-10.2%
27400	Student Transportation	Purchase of School Buses	\$0	\$0	\$6,000	\$0	NA	NA	-100.0%
27900	Student Transportation	Other Student Transportation Services	\$0	\$17,286	\$0	\$0	NA	-100.0%	NA
31300	Food Services Operations	Food Delivery	\$259	\$1,427	\$0	\$0	-100.0%	-100.0%	NA
31400	Food Services Operations	Food Purchases	\$6,888	\$25,371	\$68,807	\$71,795	942.3%	183.0%	4.3%
31900	Food Services Operations	Other Food Services	\$420	\$0	\$0	\$0	-100.0%	NA	NA
Overhead and Operational Total			\$116,502	\$194,953	\$207,588	\$220,202	89.0%	13.0%	6.1%
Non Operational									
43000	Category not Specified	Professional Services	\$0	\$0	\$0	\$1,802	NA	NA	NA
51500	Principal on Debt	Bond Anticipation Notes	\$0	\$6,769	\$0	\$0	NA	-100.0%	NA
52200	Interest on Debt	Temporary Loans	\$3,957	\$1,404	\$0	\$0	-100.0%	-100.0%	NA

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Account				FY 2006	FY 2009	FY 2015	FY 2016	Percent Change		
								2006 to 2016	2009 to 2016	2015 to 2016
52400	Interest on Debt		School Bus Loans	\$0	\$1,594	\$0	\$0	NA	-100.0%	NA
Non Operational Total				\$3,957	\$9,768	\$0	\$1,802	-54.5%	-81.6%	NA
Prorated by Fund										
26491 - SAA	NA		PERF - 2007 Account Code	\$3,403	\$0	\$0	\$0	NA	NA	NA
26491 - SIS	NA		PERF - 2007 Account Code	\$892	\$0	\$0	\$0	NA	NA	NA
26492 - SAA	NA		Social Security - 2007 Account Code	\$29,259	\$0	\$0	\$0	NA	NA	NA
26492 - SIS	NA		Social Security - 2007 Account Code	\$7,712	\$0	\$0	\$0	NA	NA	NA
26494 - SAA	NA		Group Insurance - 2007 Account Code	\$57,969	\$0	\$0	\$0	NA	NA	NA
26494 - SIS	NA		Group Insurance - 2007 Account Code	\$15,086	\$0	\$0	\$0	NA	NA	NA
26496 - SAA	NA		Unemployment Compensation - 2007 Account Code	\$3,735	\$0	\$0	\$0	NA	NA	NA
26496 - SIS	NA		Unemployment Compensation - 2007 Account Code	\$968	\$0	\$0	\$0	NA	NA	NA
Prorated by Fund Total				\$119,024	\$0	\$0	\$0	NA	NA	NA